

May 10, 2013

DEPARTMENT OF FINANCE
AND MANAGEMENT

MEMORANDUM TO: Michael B. Coleman
Mayor

FROM: Paul R. Rakosky *PRR*
Finance and Management Director

SUBJECT: First Quarter Financial Review

The Finance and Management Department's First Quarter Financial Review is attached. As you know, the quarterly financial reviews examine the projected financial condition of the city for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. As of the first quarter, for the general fund, we project that we will spend approximately \$5.9 million less than the original appropriation for 2013. While the first quarter review is the least predictive of the quarterly reviews, current expenditure and revenue trends are encouraging. Controls on hiring and our ongoing reform efforts continue to result in positive variances with the general fund. Once again, expenditures within the Safety Department are largely tracking to the budget. The price of fuel has been fairly stable and projected fuel costs are within budget. All of this is good news but these positive trends must be maintained for the remainder of the year. As has been the case for several years, significant carry-over funds will be necessary to balance next year's budget. This carry-over within the general fund will ensure that the city can maintain service levels and keep the commitment to restoring the rainy day fund.

The projected surplus on the expenditure side is coming from several areas. In the Division of Police, personnel costs are tracking below budget due to an error in calculating workers' compensation and Medicare during the construction of the budget. In addition, there are projected savings within the division in sworn overtime expenditures. In the Safety Director's Office, savings of nearly \$200,000 are currently projected in the contract whereby we reimburse Franklin County for housing prisoners in the jail. In the Facilities Management Division, savings of over \$500,000 are projected in utility expenses. Citywide technology billings are projected to be over \$670,000 below budgeted levels due to hiring delays and adjustments related to the transition of PoliceNet functions to the Department of Technology. Savings from unfilled vacancies in various divisions result in projected savings of over \$2.4 million.

There are currently no significant general fund deficits projected in any city departments or offices.

As of the end of the first quarter, income tax receipts are 5.5 percent above 2012 first quarter collections. License and permit fees (7.5%), charges for service (4.4%) and



property tax collections (0.7%) are trending above collections during the same time period last year. All other sources are trending below levels experienced during the first quarter of last year. It should be noted, however, that there is no indication that these revenue sources will not meet the Auditor's projection for the full year. Reductions in local government fund distributions and the elimination of the estate tax were fully known at the time the Auditor prepared his official estimate. The Finance and Management Department will continue to closely monitor revenue collections on a monthly basis and report any significant issues that arise.

As always, the Finance and Management Department will do all we can to ensure the health of the general fund. Should you have any questions concerning this report, please do not hesitate to let me know.

- c. City Council
City Auditor Hugh J. Dorrian
City Attorney Richard Pfeiffer
City Treasurer Deb Klie
Department Directors



FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2013

**Prepared by:
Department of Finance and Management**

**Paul R. Rakosky
Director**

TABLE OF CONTENTS

	<u>PAGE</u>
I. INTRODUCTION	1
II. GENERAL FUND OVERVIEW	2
Table A	2
Revenue and Expenditure Summaries	3
III. SPECIAL REVENUE FUNDS	8
Street Construction Maintenance & Repair	8
Health Special Revenue	9
Recreation and Parks Operations.....	10
Recreation and Parks - Golf Operations	11
Municipal Court Computer	12
Development Services	13
Property Management Fund	14
Private Construction Inspection.....	15
Parking Meter Program.....	16
IV. INTERNAL SERVICE FUNDS	17
Employee Benefits.....	17
Print Services.....	18
Land Acquisition	19
Technology Services	20
Fleet Management Services	21
Construction Inspection.....	22
V. ENTERPRISE FUNDS	23
Water Operating	23
Sewerage System Operating	24
Storm Sewer Maintenance	25
Electricity Enterprise	26
VI. COMMUNITY DEVELOPMENT BLOCK GRANT	27

I. INTRODUCTION

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2013 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$5,943,266 unencumbered cash balance (Table A).

Details regarding other operating funds can be found in Sections III (Special Revenue Funds), IV (Internal Service Funds), V (Enterprise Funds) and VI (Community Development Block Grant).

**TABLE A
GENERAL FUND SUMMARY PROJECTION**

FUND BALANCE SUMMARY	
MARCH 31, 2013	
Beginning Cash Balance (January 1, 2013)	\$ 65,131,944
Less Outstanding Encumbrances (As of December 31, 2012)	<u>25,228,465</u>
Unencumbered Cash Balance (January 1, 2013)	39,903,479
Plus Estimated 2013 Receipts - City Auditor	723,478,513
Plus Encumbrance Cancellations	1,483,615
Plus Transfers In & Misc. Transfers	<u>8,800,000</u>
Total Available for Appropriation	\$ 773,665,607
Total Appropriated as of March 31, 2013	\$ 773,665,000
Less 2013 Projected Operating Expenditures	<u>767,722,341</u>
Projected Appropriation Surplus/(Deficit)	\$ 5,942,659
Projected Available Cash Balance (December 31, 2013)	<u>\$ 5,943,266</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2013)	\$ 39,805,276
Plus 2013 Deposit	13,048,788
Plus Estimated Investment Earnings	<u>250,000</u>
Projected Unencumbered Cash Balance (December 31, 2013)	\$ 53,104,064
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2013)	\$ 8,873,986
Plus 2013 Deposit	<u>2,121,800</u>
Projected Unencumbered Cash Balance (December 31, 2013)	\$ 10,995,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2013)	\$ 11,000,000
Less 2013 Transfer to the General Fund	<u>(6,000,000)</u>
Projected Unencumbered Cash Balance (December 31, 2013)	\$ 5,000,000

II. GENERAL FUND OVERVIEW

The general fund budget, as amended, is \$773.67 million, or 6.4 percent higher than actual 2012 year-end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revised revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$723.5 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009 the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through March, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 0.5 percent higher than during the same time period in 2012. The vast majority of that growth is attributable to a 5.5 percent growth in income tax receipts. Income tax collections are projected to end the year up 2.2 percent from 2012.

Unfortunately, flat and/or declining revenues are projected for many of the general fund's other major revenue sources in 2013. These sources include local government funds, hotel/motel taxes, license and permit fees, the estate tax and charges for services. On a positive note, new casino revenues totaling \$5.5 million will help offset some of these losses. Revenues projected to increase over 2012 include property taxes and investment earnings.

Due to the State of Ohio cuts to localities, local government fund receipts are down 39.3 percent and are projected to end the year down 23.7 percent from 2012. Estate taxes were phased out at the end of 2012 but some residual dollars (\$4 million) are expected in 2013. Property taxes are up 0.7 percent through March and are projected to end the year up 2.2 percent. Because of a change in its distribution, the majority of hotel/motel tax receipts have been transferred out of the general fund and only \$1.3 million is expected in 2013.

Receipts for fines and penalties are down 10.7 percent but are projected to end the year 0.3 percent above 2012. License and permit fees are up 7.5 percent but are projected to end the year 5.1 percent below the amount collected in 2012. Investment earnings are projected to end the year 20 percent above 2012 but are currently 37.3 percent below 2012 year-to-date figures. Charges for services are 4.4 percent higher than March of 2012 and are projected to end the year 2 percent below 2012.

Expenditures:

Expenditures are projected to total \$767.7 million or almost \$6 million below the current appropriation. The projected expenditures include a \$13.05 million transfer to the economic stabilization fund and a \$2.1 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2630-2012, which passed, as amended by City Council on February 4th, 2013, established the 2013 general fund budget at \$773.67 million.

The personnel projections in this report reflect employees on the city payroll as of March 20th, 2013, plus costs associated with a limited number of vacant positions. Where feasible, vacancy

credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 9.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements. Projections for employees not covered by such agreements (e.g., MCP employees) are based on current administrative salary ordinances that establish wage and salary guidelines.

Insurance projections are calculated by employee, as each division contributes monthly to an insurance trust fund for each insured employee. The monthly contribution differs, depending upon the bargaining unit to which the employee belongs, or the salary ordinance by which he or she is covered. Medicare, pension, workers' compensation and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

Projections for materials, supplies, services, capital outlay and other costs were calculated by summing expenditures and encumbrances through March 31st and adding the result to the projected costs, by division, for these items for the balance of the year. A discussion of major anticipated appropriation variances, as shown in Table 2, appears below:

A projected surplus of \$224,367 in **City Council** reflects savings in personnel of \$220,069 as a result of delays in hiring vacant positions. Additional savings of \$4,298 are anticipated in services due to a reduction of expected expenditures for internal mail and print services.

The **Auditor's Office** anticipates ending the year with a small overall surplus of \$5,064, reflected in personnel and services.

The **Division of Income Tax** anticipates ending the year with an overall surplus of \$325,860, largely due to personnel savings from several budgeted vacant positions. A small portion of the surplus (\$4,034) is reflected in services due to lower than anticipated postage costs.

The **Municipal Court Clerk** is projecting an overall surplus of \$106,709. A savings of \$89,585 in personnel is largely the result of delays in filling vacant positions and a \$17,124 savings in services is due to the projected reduction of internal service expenditures.

The **Municipal Court Judges** are projecting a small surplus of \$17,421 in personnel resulting from fewer part-time wages. All other areas are projected to equal budgeted amounts.

A surplus of \$10,290 is projected in the **Civil Service Commission**. Savings of \$9,386 are anticipated in personnel and \$904 in services.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$268,759. The vacant Technology Coordinator is projected to be filled at a later date than budgeted resulting in a projected savings in personnel of \$68,038. A surplus in services of \$200,721 is anticipated from the Franklin County Jail Contract.

¹ Vacancy credits reduce the overall personnel projection in recognition of the cost benefit of employee turnover. Vacancy credits tend to be higher in larger divisions having greater employee turnover and lower in smaller divisions having fewer turnovers.

A projected deficit of \$19,579 is anticipated in the **Support Services Division**. The division is anticipating a surplus in personnel of \$150,691 which is offset by a deficit in services of \$170,270. The majority of the deficit reflects the anticipation of executing an external contract for the maintenance of the neighborhood safety cameras. The camera maintenance was budgeted to be maintained internally and as a result an increase in personnel was budgeted. Two License Officers are being funded in the public safety initiatives fund and are not included in the Support Services Division's general fund projection.

The **Police Division's** projected overall surplus of \$2,406,349 is the result of savings in services of \$116,933 and the transfer line of \$6,525,160 offset by deficits in personnel of \$3,993,225, supplies of \$189,720 and claims of \$52,799. The anticipated variances in personnel, supplies, and services are offset by the transfer line which represents the budget authority of \$5,375,160 for the 120th (January) and 121st (June) recruit classes, the civilianization budget of \$400,000 and the summer initiative of \$750,000. As a result, the true variance is a surplus of \$2,322,215 in personnel, \$0 in supplies, and \$136,933 in services.

The projected surplus assumes that personnel costs associated with the E-911 and Photo Red Light operations will relieve the general fund by a year-end total of \$2,700,000 and \$1,390,000, respectively. Additionally, the projection assumes the COPS grant will relieve the general fund by \$818,961 and ten additional police officer recruits are being funded in the public safety initiatives fund and are not included the Police Division's general fund projection.

The majority of the savings in personnel is reflected in workers' compensation (\$1,421,874) and Medicare (\$272,485) due to a budgeting error. Additional savings from vacant positions are anticipated in sworn overtime (\$482,876), physical fitness incentive (\$84,100), worked holiday pay (\$133,451), insurance (\$373,358) and various civilian personnel costs (\$687,493). These savings are offset by a projected deficit in civilian overtime (\$300,323).

The projected deficit of \$189,720 in supplies reflects the uniforms and guns needed for the June recruit class. This amount was budgeted in the transfer line to account for these expenses.

A projected savings of \$116,933 in services is the result of internal fleet services projected to be lower than budgeted.

A deficit of \$52,799 is projected for Police claims.

The **Division of Fire** is projecting an overall deficit of \$331,433. The anticipated deficits in personnel (\$1,063,267) and supplies (\$453,772) are offset by the transfer line which represents the budget authority of \$1,545,988 for the June recruit class. As a result, the true variances are a surplus of \$236,881 in personnel and a deficit of \$207,932 in supplies.

The true surplus in personnel is the result of anticipated savings in sworn overtime (\$190,811), shift differential (\$275,874), sick leave reciprocity and worked holiday pay (\$265,476) and civilian wages (\$54,293) offset by anticipated deficits in various personnel costs (\$549,573).

The anticipated deficit in supplies of \$453,772 represents the uniforms and turn-out-gear needed for the June recruit class which were budgeted in the transfer line, an unbudgeted bargaining union contractual increase in uniform maintenance allowance, an increase in needed supplies for the division's self-contained breathing apparatus and expenditures for hose nozzles.

The projected deficit in services of \$244,717 is the result of internal fleet services anticipated to be higher than budgeted offset by anticipated savings in the CAD maintenance contract and physical fitness testing services.

A deficit of \$115,664 is projected in Fire claims.

A personnel surplus of \$22,495 is projected in the **Office of the Mayor** due to delays in filling vacant positions.

The **Community Relations Commission** is projecting an overall deficit of \$10,228, with a minor surplus in personnel and a deficit of \$10,862 in services. This is the result of insufficient funding for professional service expenses for Commission events and projects.

The **Development Department, Administration Division** is projecting an overall surplus of \$36,300. In personnel, savings of \$28,376 are projected due to delays in filling vacancies. A surplus of \$775 is projected in supplies for various materials, replacement parts and equipment. A surplus of \$7,149 is expected in services due to reduced costs for cellphones, copier leases and training.

In the **Economic Development Division**, an overall deficit of \$35,717 is projected. Personnel costs are projected to exceed the budget by \$37,304 because of the addition of a development program manager for downtown initiatives. A surplus of \$1,587 in services is the result of revised internal billing estimates for print shop and mailroom expenses.

The **Code Enforcement Division** projects an overall surplus of \$4,638. Savings in personnel of \$13,832 are due to savings from employees on disability leave. Fleet costs are estimated to be \$9,194 higher than budgeted in services.

The **Housing Division** projects an overall surplus of \$14,564, including savings of \$11,299 in personnel for split-funded employees and \$3,265 in services for print shop and mailroom internal billing adjustments.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$259,162. The personnel surplus (\$136,753) results from hiring delays and a higher than projected reimbursement of construction management personnel costs from capital project funds. In services, the projected surplus (\$117,559) is due to lower than expected expenditures for building assessment software, outside contracts and construction inspection internal bills.

The **Financial Management Division** projects an overall surplus of \$94,788. A personnel surplus of \$36,255 is due to hiring delays of budgeted vacancies. In supplies, a \$6,405 surplus is due to less than anticipated expenses for general office supplies. In services, the \$52,128 surplus is largely due to savings in memberships, telephone expenses and advertising costs. At this time, expenditures in the citywide account reflect budgeted levels.

The **Facilities Management Division** projects an overall surplus of \$960,041. In personnel, a \$457,253 surplus is projected due to hiring adjustments and delays in hiring vacant positions. The \$250,000 materials and supplies deficit is the result of funds being budgeted for various building materials in the services area. An ordinance transferring funds to correct this has been submitted. The services surplus of \$752,788 includes this transfer as well as additional surpluses related to utilities expenses.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. At this time, expenditures are expected to be less than projected by \$673,652 due to hiring delays and adjustments related to the transition of PoliceNet functions to the Department of Technology.

The **Human Resources Department** is projecting a \$48,701 surplus, primarily reflected in personnel. This is a direct result of hiring delays and, to a lesser extent, a subsequent delay in the transition of several staff from the employee benefits fund to the general fund.

The current projected general fund transfer to the **Health Department** is \$20,143,332. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$33,884,074. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Department of Public Service, Director's Office** is projecting an overall surplus of \$232,982. The personnel surplus of \$233,577 can be attributed to delays in filling vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$622,235. In personnel, the \$616,547 surplus reflects delays in filling vacant positions.

III. SPECIAL REVENUE FUNDS

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 3,829,805
Plus Estimated 2013 Revenues	47,562,739
Plus Estimated Encumbrance Cancellations	<u>240,213</u>
Total Estimated Available For Appropriation	51,632,757
Less Projected 2013 Expenditures Public Service Director's Office	(2,838,861)
Less Projected 2013 Expenditures Refuse Division	(2,978,158)
Less Projected 2013 Expenditures Mobility Division	(1,279,251)
Less Projected 2013 Expenditures Planning & Operations Division	(33,670,614)
Less Projected 2013 Expenditures Design & Construction Division	<u>(4,045,256)</u>
Less Total Projected 2013 Expenditures	<u>(44,812,140)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 6,820,617</u>
Total Appropriated	<u>\$ 47,688,332</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,876,192</u>

REVENUE SUMMARY

At the beginning of 2013, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$3,829,805. Revenues for 2013 are estimated at \$47,562,739, while encumbrance cancellations are projected to total \$240,213. It is projected that the SCMR fund will have an unencumbered cash balance of \$6,820,617 at the end of 2013.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$2,876,192 is projected. In the Public Service Director's Office, a personnel surplus of \$83,709 is due to delays in filling vacant positions. The savings in personnel are partially offset by a projected deficit of \$6,339 in services due to higher than expected travel and technology expenditures. In the Refuse Division, a \$486,748 personnel surplus is also the result of delays in filling vacant positions. The Mobility Division is projecting a \$95,072 surplus in personnel due to filling vacant positions at lower rates and delays in hiring. The savings in personnel are partially offset by a \$27,703 deficit in services due to higher than expected fleet expenditures. In the Planning & Operations Division, a \$1,664,688 personnel surplus is the result of holding positions vacant. The division is also projecting savings of \$569,733 in services due to lower than expected fleet expenditures. In the Design and Construction Division, the \$9,349 personnel surplus reflects delays in filling vacant positions. The division is also projecting a \$935 surplus in services.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 131,127
Plus Estimated 2013 Revenues	7,002,427
Plus Estimated General Fund Transfer	20,143,332
Plus Estimated Encumbrance Cancellations	<u>150,000</u>
Total Estimated Available For Appropriation	27,426,886
Less Projected 2013 Expenditures	<u>(26,985,264)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 441,622</u>
Total Appropriated	<u>\$ 26,662,399</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (322,865)</u>

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$131,127. Anticipated revenues are currently projected at \$7,002,427 and encumbrance cancellations are estimated at \$150,000. The general fund transfer is projected at the budgeted amount of \$20,143,332. The fund is expected to end the year with an unencumbered cash balance of \$441,622. Anticipated revenues that will be transferred from the neighborhood initiative fund to this fund for council funded programs are included in these estimates.

OPERATING BUDGET SUMMARY

Projected deficits in all areas are the result of funds for programs funded by City Council not yet being transferred to the department. The deficits are as follows: \$102,755 in personnel, \$40,001 in materials and supplies and \$180,109 in services. Funds to cover these deficits will be transferred from the neighborhood initiative fund as soon as corresponding programs are ready to begin. These programs address public health issues related to opiate addiction and assessment, obesity epidemic, infant mortality and prevention and investigation of infectious diseases. Some of the programs may cost less than originally projected due to hiring adjustments or delays while program initiatives are being finalized.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 188,521
Plus Estimated 2013 Revenues	4,895,356
Plus Estimated General Fund Transfer	33,884,074
Plus Estimated Encumbrance Cancellations	<u>300,000</u>
Total Estimated Available For Appropriation	39,267,951
Less Projected 2013 Expenditures	<u>(38,452,379)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 815,572</u>
Total Appropriated	<u>\$ 38,949,430</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 497,051</u>

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2013 with an unencumbered cash balance of \$188,521. Revenue projections are in alignment with the original budgeted amount, while the department has seen both reduced participation in specific adult sports as well as increased membership activity at recreation centers. Approximately \$566,385 is attributed to funds transferred to the department as a function of City Council amendments to the 2013 operating budget. Encumbrance cancellations are expected to be \$300,000. The general fund transfer is projected to be \$33,884,074, leaving a projected year-end unencumbered cash balance of \$815,572.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$497,051 is projected. A personnel surplus of \$731,554 is the result of delays in filling vacant full-time and part-time positions. Deficits of \$208,904 and \$25,599 are projected in services and supplies, respectively, due to new programs and initiatives that were not originally budgeted. The deficits are a function of projected expenditures corresponding with appropriation increases that had not yet occurred during the first quarter but will be reflected in the second quarter. The services deficit will likely be further reduced by anticipated savings in utility costs during the balance of the year.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ (63,336)
Plus Estimated 2013 Revenues	4,184,815
Plus Estimated Encumbrance Cancellations	<u>40,000</u>
Total Estimated Available For Appropriation	4,161,479
Less Projected 2013 Expenditures	<u>(4,205,778)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ (44,299)</u>
Total Appropriated	<u>\$ 4,198,878</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (6,900)</u>

REVENUE SUMMARY

The recreation and parks golf operation fund began 2013 with an unencumbered cash balance deficit of \$63,336. Revenue collections to date are down 13.5% from average revenue for the years 2005-2012. For the year, revenue is projected to be \$4,184,815, a 1.5% increase over 2012. Encumbrance cancellations are estimated to total \$40,000. The division permanently closed Walnut Hill Golf Course in January of this year, and while the closure will impact revenue it is anticipated that the loss will be more than offset by reductions in operating expenses and by the reopening of Airport Golf Course, scheduled for the first week of May. The division projects an unencumbered cash balance deficit at year-end of \$44,299. Revenues will continue to be closely monitored for the remainder of the year.

OPERATING BUDGET SUMMARY

The total projected appropriation deficit is \$6,900, with savings of \$13,458 in personnel and \$8,042 in services. There is a deficit of \$27,000 in supplies due to greater than expected chemical and agricultural supply costs associated with the reopening of Airport Golf Course. The division is also projecting a deficit of \$1,400 in other expenditures, with the expectation that refund expenses may be higher than originally anticipated due to the closure of Walnut Hill Golf Course. The division's expenditures will continue to be closely monitored to ensure fund solvency for the remainder of the year.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 1,153,849
Plus Estimated 2013 Revenues-Municipal Court Clerk	1,310,000
Plus Estimated 2013 Revenues-Municipal Court Judges	327,900
Plus Estimated Encumbrance Cancellations	<u>44,500</u>
Total Estimated Available For Appropriation	2,836,249
Less Projected 2013 Expenditures-Municipal Court Clerk	(1,562,300)
Less Projected 2013 Expenditures-Municipal Court Judges	<u>(600,919)</u>
Less Total Projected 2013 Expenditures	(2,163,219)
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 673,030</u>
Total Appropriated	<u>\$ 2,158,906</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (4,313)</u>

REVENUE SUMMARY

This fund provides the Court with a dedicated funding source for computer hardware, software, training and related services. Revenues to this fund are generated through court costs. Projected revenues at the first quarter total \$1,637,900. The total revenue projection is provided by the combination of Municipal Court Clerk and Municipal Court Judges offices and is 15.7% lower than was budgeted. The new projection is based on a reduced number of court cases in the first quarter of 2013. The number of court cases and the associated revenue will be closely monitored for the remainder of the year.

OPERATING BUDGET SUMMARY

The computer fund is projecting an overall appropriation deficit of \$4,313.

The Municipal Court Clerk projects an overall appropriation surplus of \$145,470. The entire surplus is projected in personnel and reflects the transfer of two employees to the general fund.

The Municipal Court Judges project an overall appropriation deficit of \$149,783. A surplus of \$52,217 is expected in personnel due to delays in hiring. Appropriation deficits of \$158,000 and \$44,000 are anticipated for supplies and services, respectively, due to the purchase of new desktop computers. Legislation passed in the second quarter to increase appropriation to account for these purchases.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 5,337,010
Plus Estimated 2013 Revenues	16,894,790
Plus Estimated Encumbrance Cancellations	<u>37,993</u>
Total Estimated Available For Appropriation	22,269,793
Less Total Projected 2013 Expenditures	<u>(15,775,332)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 6,494,461</u>
Total Appropriated	<u>\$ 16,456,582</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 681,250</u>

REVENUE SUMMARY

The development services fund began 2013 with an unencumbered cash balance of \$5,337,010. Revenues for 2013 are estimated at \$16,894,790, and encumbrance cancellations are projected to total \$37,993. The fund is projected to end the year with an unencumbered cash balance of \$6,494,461. Revenue has been strong through the first quarter, particularly in the areas of plans review and permits and inspections as a result of increased local building activity.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$681,250 is projected. The personnel surplus of \$450,464 is due to delays in filling vacant positions and lower than anticipated part-time staffing expenses. A surplus of \$2,636 in supplies is due to lower than expected costs for replacement supplies and furniture, while a surplus of \$110,525 in services is the result of less than expected costs for phone and banking services, equipment rental and internal service technology charges. A surplus of \$26,425 in other expenditures is due to fewer refunds, rebates and damage claims than were originally anticipated. The \$91,200 surplus in capital expenses is the result of the department replacing fewer vehicles than originally intended.

G. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 501,980
Plus Estimated 2013 Revenues	1,244,401
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	<u>98,520</u>
Total Estimated Available For Appropriation	1,844,901
Less Projected 2013 Expenditures	<u>(1,364,272)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 480,629</u>
Total Appropriated	<u>\$ 1,414,983</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 50,711</u>

REVENUE SUMMARY

The East Broad Street operation fund is the largest fund within the Property Management Fund and is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include COWIC and the Departments of Recreation and Parks and Technology. The unencumbered balance at the beginning of 2013 was \$501,980. The projected unencumbered cash balance at year-end is \$480,629. Revenues received from tenants are projected at \$1,244,401, with \$731,288 generated from COWIC and \$513,113 from the Department of Technology.

OPERATING BUDGET SUMMARY

The fund is projecting an appropriation surplus of \$50,711 due to projected utility savings.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 560,530
Plus Estimated 2013 Revenues	2,367,307
Plus Estimated Encumbrance Cancellations	<u>12,637</u>
Total Estimated Available For Appropriation	2,940,474
Less Projected 2013 Expenditures	<u>(2,356,212)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 584,262</u>
Total Appropriated	<u>\$ 2,408,716</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 52,504</u>

REVENUE SUMMARY

The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction that is generally associated with subdivision and commercial development. The 2013 beginning unencumbered cash balance was \$560,530. The revenue projection for the fund is \$2,367,307, and encumbrance cancellations of \$12,637 are expected. The projected year-end unencumbered cash balance for the fund is \$584,262.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$52,504 is projected and is the result of personnel savings in the Design and Construction Division due to delays in filling vacant positions.

I. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 770,265
Plus Estimated 2013 Revenues	1,564,746
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>2,335,011</u>
Less Projected 2013 Expenditures	<u>(1,885,901)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 449,110</u>
Total Appropriated	<u>\$ 1,926,286</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 40,385</u>

REVENUE SUMMARY

The parking meter program fund was established in 2010. Monies in the fund are available to replace the current parking meters, to manage, operate, and maintain the replacement meter system, and to enforce parking regulations. The 2013 beginning unencumbered cash balance was \$770,265. The revenue projection for the fund is \$1,564,746. No encumbrance cancellations are expected. The projected year-end unencumbered cash balance for the fund is \$449,110.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$40,385 is projected due to savings in personnel of \$25,285 and savings in services of \$15,100. The savings in personnel are due to a delay in moving staff to the fund. The savings in services are due to lower than expected fleet expenditures.

IV. INTERNAL SERVICE FUNDS

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ -
Plus Estimated 2013 Revenues- Human Resources	3,449,543
Plus Estimated 2013 Revenues- Boiler/Property Insurance	<u>386,500</u>
Total Estimated Available For Appropriation	3,836,043
Less Estimated 2013 Projected Expenditures- Human Resources	(3,449,543)
Less Estimated 2013 Projected Expenditures-Boiler/Property Insurance	<u>(386,500)</u>
Less Total Projected 2013 Expenditures	(3,836,043)
Projected Unencumbered Cash at Dec. 31, 2013	<u><u>\$ -</u></u>
Appropriated- Human Resources	3,514,300
Appropriated-Boiler/Property Insurance	<u>386,500</u>
Grand Total Appropriation	\$ 3,900,800
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 64,757</u></u>

REVENUE SUMMARY

The cash position of the employee benefits fund, as shown above, represents both the portion intended for the administration of the benefits program in the Human Resources Department as well as property and boiler insurance which is housed in the Department of Finance and Management. Funds intended for payment of employee benefit claims are not reflected in this document.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$64,757 is generated from the Human Resources portion of the fund. In Human Resources, a \$61,490 personnel surplus is primarily due to hiring delays. The services surplus of \$3,267 is due to savings in registration and membership fees as well as outside printing. Property and boiler insurance estimates are at budgeted levels at this time.

B. PRINT AND MAIL SERVICES

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ (115,489)
Plus Estimated 2013 Revenues - Mail	1,154,714
Plus Estimated 2013 Revenues - Print	345,626
Plus Estimated Encumbrance Cancellations	<u>52,548</u>
Total Estimated Available For Appropriation	1,437,399
Less Projected 2013 Print Expenditures	(345,452)
Less Projected 2013 Purchasing Stores Expenditures	(67)
Less Projected 2013 Mailroom Expenditures	<u>(1,154,661)</u>
Less Total Projected 2013 Expenditures	<u>(1,500,180)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ (62,781)</u>
Total Appropriated	<u>\$ 1,525,814</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 25,634</u>

REVENUE SUMMARY

The print and mail services fund represents a consolidation of print and mail functions provided to all city departments. The fund provides an accounting of the city's print, resale and copy center transactions as well as mailroom activity. The fund began the year with a negative unencumbered cash balance of \$115,489. By year-end, the fund's unencumbered balance is projected to improve to a deficit of \$62,781. Print shop revenues are projected at \$345,626, very close to budgeted figures. Print revenues and expenditures will be monitored and evaluated closely in the upcoming quarter as variables related to the print operations continue to be resolved. The city is upgrading print capabilities in 2013 and is projecting a high volume of print jobs; the goal is to have the print shop become self-sustaining. The city continues to work towards requiring city agencies to use the print shop for the majority of their needs. Mailroom revenues are currently projected at \$1,154,714, slightly higher than originally projected.

OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$25,634 is primarily due to lower than projected expenses for envelope purchases and copier rent payments. This is offset by deficits in print services and machinery maintenance service.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 90,590
Plus Estimated 2013 Revenues	780,450
Plus Estimated Encumbrance Cancellations	<u> -</u>
Total Estimated Available For Appropriation	871,040
Less Projected 2013 Expenditures	<u>(743,025)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 128,015</u>
Total Appropriated	<u>\$ 743,025</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ -</u>

REVENUE SUMMARY

The land acquisition fund began 2013 with an unencumbered cash balance of \$90,590. Revenues are estimated at \$780,450. The fund is projected to end 2013 with an unencumbered cash balance of \$128,015.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with a balanced budget.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 227,041
Plus Estimated 2013 Revenues	32,094,231
Plus Estimated Encumbrance Cancellations	<u>225,000</u>
Total Estimated Available For Appropriation	32,546,272
Less Estimated Technology Administration Expenditures	(8,060,341)
Less Estimated Information Services Expenditures	<u>(23,947,801)</u>
Less Total Projected 2013 Expenditures	<u>(32,008,142)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 538,130</u>
Total Appropriated	<u>\$ 33,279,452</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,271,310</u>

REVENUE SUMMARY

The technology services fund began 2013 with an unencumbered cash balance of \$227,041. Revenues are estimated at \$32,094,231 and encumbrance cancellations at \$225,000. Both revenues and expenditures are lower than originally budgeted based on current data. The fund is projected to end the year with a \$538,130 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall projected surplus is projected at \$800,120. Of this total, \$697,253 is primarily the result of hiring delays related to the transition of PoliceNet functions to the Department of Technology. In materials and supplies, the \$20,086 surplus is due to savings in computer purchases for a non-general fund supported agency. In services, the \$82,781 surplus is largely due to less than expected expenses for software license, maintenance and support in the utility divisions.

In the Information Services Division, an overall \$471,190 surplus is primarily due to unfilled budgeted vacancies and greater than expected reimbursement for staff time on capital projects. Additional savings are expected in supplies (\$10,000) due to lower than expected diesel fuel costs. In services, the \$16,813 deficit is due to overages in training, communication expenses and fleet expenditures. Finally, the \$62,800 surplus in interest reflects less than projected expenses for interest payments due to a delayed bond sale. The department will closely monitor savings and expenditure projections and adjust workload and hiring decisions, as necessary, to keep well within budget projections.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ (4,656,313)
Plus Estimated 2013 Revenues	34,041,385
Plus Estimated Encumbrance Cancellations	225,000
Plus BABs Refund Revenue	-
Total Estimated Available For Appropriation	<u>29,610,072</u>
Less Projected 2013 Fleet Management Division Expenditures	(31,639,922)
Less Projected 2013 Finance and Management Director's Office Expenditure:	<u>(612,736)</u>
Less Total Projected 2013 Expenditures	<u>(32,252,658)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ (2,642,586)</u>
Total Appropriated	<u>\$ 34,699,455</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,446,797</u>

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$4,656,313 and is projected to end the year with a negative unencumbered cash balance of \$2,642,586. Revenues are projected to total \$34,041,385, with encumbrance cancellations expected to be \$225,000.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,446,797 is projected in the Fleet Management Fund. In the Fleet Management Division, a personnel surplus of \$284,671 reflects savings from insurance costs and other personnel expenses due to attrition and unfilled vacant positions. The savings are somewhat offset by greater than anticipated expenses for term pay. The \$1,893,492 savings in supplies is due to available prior year appropriations, as well as relatively stable fuel prices and savings yielded through the increased implementation of compressed natural gas vehicles within the city fleet. The \$201,143 surplus in services reflects savings in utilities, building maintenance expenses, and outsourcing automotive service contracts. In the Finance and Management Director's Office, a \$67,491 surplus reflects savings from insurance costs and other personnel expenses.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 1,027,939
Plus Estimated 2013 Revenue Receipts	9,294,457
Plus Estimated Encumbrance Cancellations	33,836
Total Estimated Available For Appropriation	<u>10,356,232</u>
Less Projected 2013 Expenditures Design & Construction Division	(7,920,127)
Less Projected 2013 Expenditures Public Service Director's Office	(619,286)
Less Total Projected 2013 Expenditures	<u>(8,539,413)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 1,816,819</u>
Total Appropriated	<u>\$ 8,658,123</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 118,710</u>

REVENUE SUMMARY

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power and signal infrastructure for the City of Columbus. At the beginning of 2013, the unencumbered cash balance in the fund was \$1,027,939. Revenues are projected to total \$9,294,457 in 2013 and encumbrance cancellations are estimated at \$33,836. Currently, an unencumbered cash balance of \$1,816,819 is projected at year-end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$118,710 is projected in this fund. The Design and Construction Division projects a personnel surplus of \$176,387 due to delays in filling vacant positions. The savings in personnel are partially offset by a projected deficit of \$101,211 in services, which is the result of emergency building repairs. The Public Service Director's Office projects a surplus of \$43,534, entirely in personnel.

V. ENTERPRISE FUNDS

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Cash Balance (January 1, 2013)	\$ 71,225,116
Plus Estimated 2013 Revenues	187,677,650
Total Estimated Available For Appropriation	<u>258,902,766</u>
Less Projected 2013 Expenditures Water Division	(175,235,920)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(4,955,073)</u>
Less Total Projected 2013 Expenditures	<u>(180,190,993)</u>
Projected Cash at Dec. 31, 2013	<u><u>\$ 78,711,773</u></u>
Total Appropriated	\$ 184,379,040
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 4,188,047</u></u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the water enterprise fund was \$71.2 million, an increase of \$13.9 million over the original budget projection. This balance is comprised of water enterprise fund moneys totaling \$32.3 million and the water reserve fund totaling \$38.9 million. This increase in cash is due to much stronger water sales, higher system capacity charges, higher other charges and reduced expenditures from the projections created when the budget was developed. Personnel, supplies, services and equipment expenditures were all lower than previously projected in 2012, further increasing the beginning year cash balance. Revenue projections for 2013 now total \$187.7 million, an increase of 2 percent from the original budget projection. The projected year-end cash balance for the fund is \$78.7 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.2 million is projected in the water enterprise fund. The surplus is comprised of a \$3.9 million surplus in the Water Division and a \$261,409 surplus in the water enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). Surpluses are projected in most categories. The most noteworthy variance is the \$2.3 million surplus in personnel. Delays in filling vacant positions have reduced anticipated wages and associated benefit costs. Savings totaling \$1.1 million can be found in supplies where chemical expenditures are projected to be less than budgeted. All other categories are anticipating small budget surpluses or are planning to remain on budget for the balance of the year.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$654,848.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Cash Balance (January 1, 2013)	\$ 186,076,576
Plus Estimated 2013 Revenues	243,586,267
Total Estimated Available For Appropriation	<u>429,662,843</u>
Less Projected 2013 Expenditures Sanitary Sewers Division	(233,984,221)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(5,549,286)</u>
Less Total Projected 2013 Expenditures	<u>(239,533,507)</u>
Projected Cash at Dec. 31, 2013	<u>\$ 190,129,336</u>
Total Appropriated	<u>\$ 244,482,453</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,948,946</u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the sewerage system enterprise fund was \$186.1 million, an increase of \$24.9 million over the original budgeted amount. This balance is comprised of sewerage enterprise fund moneys totaling \$108.5 million, the sewerage reserve fund totaling \$66.5 million, the sewerage revenue bond debt service reserve totaling \$10 million and the replacement fund totaling \$1 million. Previous cash balance projections did not include the \$11 million now being recognized in the revenue bond debt service reserve and the replacement fund. Other factors contributing to the increase in the beginning year cash balance from the original budget include higher standard strength sewerage sales and actual expenditures being lower than 2012 estimates. The revenue estimate for 2013 was decreased slightly and now totals \$243.6 million. The projected year-end cash balance for the fund is \$190.1 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.9 million is projected in the sanitary sewer enterprise fund. This surplus is comprised of \$4.6 million in the Sanitary Sewer Division and \$299,082 in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). The Division of Sewers and Drains projects surpluses in personnel, supplies, principal, other, interest and transfers. A surplus of \$1.8 million is expected in personnel where delays in filling vacant positions has reduced anticipated wages and associated benefit costs. Significant savings are also expected in principal, interest and other categories where payments related to outstanding debt are budgeted. These savings are primarily the result of lower interest rates than were previously anticipated when the budget was developed. Appropriation deficits are expected in services and capital totaling \$1.4 million. Costs associated with waste disposal and unanticipated equipment failures at the waste water treatment plants are responsible for the projected deficits.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$654,848.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Cash Balance (January 1, 2013)	\$ 18,380,951
Plus Estimated 2013 Revenues	37,318,453
Total Estimated Available For Appropriation	<u>55,699,404</u>
Less Projected 2013 Expenditures Storm Division	(37,206,999)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(1,491,454)</u>
Less Total Projected 2013 Expenditures	<u>(38,698,453)</u>
Projected Cash at Dec. 31, 2013	<u>\$ 17,000,951</u>
Total Appropriated	<u>\$ 39,187,870</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 489,417</u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the storm sewer maintenance fund was \$18.4 million, an increase of \$1.1 million over the original budgeted amount. This balance is comprised of storm sewer maintenance operating fund moneys totaling \$9.3 million and the storm sewer reserve fund totaling \$9 million. The increase in the cash balance over the original budget is due entirely to lower operating expenses in 2012, particularly contractual services. The 2012 budgeted revenue projection and actual revenues received were nearly equal. The 2013 revenue projection is down slightly from the original budgeted amount and totals \$37.3 million. The projected year-end cash balance for the fund is \$17.0 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$489,417 is projected in the storm sewer maintenance enterprise fund. This is comprised of a \$421,326 surplus in the Storm Sewer Division and a \$68,091 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). Notable surpluses are projected in personnel and services. The \$131,917 personnel surplus reflects delays in filling vacant positions while the \$287,376 surplus in services is the result of fewer expenses associated with a wet weather monitoring program and computer programming services. All other categories are anticipating small budget surpluses or are planning to remain on budget for the balance of the year.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$654,848.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2013	
Cash Balance (January 1, 2013)	\$ 9,756,906
Plus Estimated 2013 Revenues	87,500,000
Total Estimated Available For Appropriation	<u>97,256,906</u>
Less Projected 2013 Expenditures Power Division	(84,626,170)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(793,869)</u>
Less Total Projected 2013 Expenditures	<u>(85,420,039)</u>
Projected Cash at Dec. 31, 2013	<u>\$ 11,836,868</u>
Total Appropriated	<u>\$ 87,569,373</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,149,334</u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the electricity enterprise fund was \$9.8 million, an increase of \$2.3 million over the original budgeted amount. This cash balance is made up of electricity enterprise fund moneys totaling \$5.4 million and the balance in the electricity enterprise reserve fund, currently at \$4.4 million. The increase in the cash balance over the original budget is due entirely to lower operating expenses in 2012. The cost of purchasing power was \$419,743 less than projected for the year. The 2012 budget revenue projection and actual revenue received were nearly equal. The 2013 revenue projection is down slightly from the original budgeted amount and totals \$87.5 million. The projected year-end cash balance for the fund is \$11.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.1 million is projected in the electricity enterprise fund. This surplus is comprised of \$2.1 million in the Power Division and \$26,265 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). Surpluses are projected in all areas. The largest surplus of \$1.2 million is projected in personnel and reflects delays in filling vacant positions, with only mission critical positions being filled at this time. The projected supplies surplus of \$702,900 is primarily due to less than anticipated expenditures for the purchase of power. A cost blending agreement for the purchase of power is expected to provide substantial savings to the division in 2013 and in the future. All other categories are anticipating small budget surpluses or are planning to remain on budget for the balance of the year.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$654,848.

VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
March 31, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 2,260,653
Plus CDBG Entitlement Award	6,297,996
Plus Estimated Entitlement Fund Revenues	206,573
Plus Estimated Revolving Loan Fund Revenues	748,648
Plus Estimated Encumbrance Cancellations	<u>18,760</u>
Total Estimated Available For Appropriation	9,532,630
Less Projected 2013 Expenditures	<u>(7,401,822)</u>
Available Unencumbered Cash at Dec. 31, 2013	<u>\$ 2,130,808</u>
Total Appropriated	<u>\$ 7,632,380</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 230,558</u>

REVENUE SUMMARY

The actual 2013 entitlement award from the U.S. Department of Housing & Urban Development is unknown at this time but is projected to be level with the 2012 award. Other entitlement fund receipts, including housing loan repayments and miscellaneous revenues to date of \$206,573, are lower than expected at the first quarter and are projected to fall below the annual estimate of \$375,000. However, the revolving loan fund revenues to date of \$187,162 project an annual amount significantly higher than the budget of \$315,000. Total revenues, including encumbrance cancellations, are estimated to be \$283,981 higher than the budgeted assumption of \$6,987,996.

OPERATING BUDGET SUMMARY

Divisions project an overall surplus of \$230,558. Personnel savings of \$206,317 are the result of vacancies during the first quarter and employees working on grant-funded projects. Revised plans in the housing division to purchase filing furniture, in order to transfer items stored in the Beacon Building basement to the Piedmont Road facility, create a deficit of \$10,000 in the supplies category. Estimates for fleet and technology internal bills are less than originally projected, creating a savings of \$28,185 in services. In the other category, interest earnings payable to HUD for the revolving loan fund were \$6,056 less than budgeted.

**TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2013**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,665,166	\$ 770,576	\$ 2,894,590	\$ 3,440,799	\$ 224,367
<u>City Auditor</u>					
City Auditor	3,661,371	817,704	2,843,667	3,656,307	5,064
Income Tax	8,622,614	2,051,328	6,571,286	8,296,754	325,860
Total	12,283,985	2,869,032	9,414,953	11,953,061	330,924
City Treasurer	1,062,984	214,840	848,144	1,060,662	2,322
<u>City Attorney</u>					
City Attorney	11,065,567	2,865,185	8,200,382	11,065,567	-
Real Estate	209,201	46,187	163,014	209,201	-
Total	11,274,768	2,911,372	8,363,396	11,274,768	-
Municipal Court Judges	15,837,911	4,550,925	11,286,986	15,820,490	17,421
Municipal Court Clerk	11,157,146	2,997,769	8,159,377	11,050,437	106,709
Civil Service	3,825,205	971,053	2,854,152	3,814,915	10,290
<u>Public Safety</u>					
Administration	8,511,766	6,839,582	1,672,184	8,243,007	268,759
Support Services	6,547,061	1,359,645	5,187,416	6,566,640	(19,579)
Police	286,693,013	80,289,984	206,403,029	284,286,664	2,406,349
Fire	218,691,298	67,943,461	150,747,837	219,022,731	(331,433)
Total	520,443,138	156,432,672	364,010,466	518,119,042	2,324,096
<u>Mayor's Office</u>					
Mayor	2,398,292	441,157	1,957,135	2,375,797	22,495
Community Relations	902,823	206,844	695,979	913,051	(10,228)
Equal Business Opportunity	892,600	213,302	679,298	896,743	(4,143)
Total	4,193,715	861,303	3,332,412	4,185,591	8,124
<u>Development</u>					
Administration	6,751,507	3,632,025	3,119,482	6,715,207	36,300
Econ. Development	3,004,662	1,308,816	1,695,846	3,040,379	(35,717)
Code Enforcement	6,794,618	2,164,815	4,629,803	6,789,980	4,638
Planning	1,971,896	411,686	1,560,210	1,971,896	-
Housing	4,249,022	3,968,123	280,899	4,234,458	14,564
Total	22,771,705	11,485,465	11,286,240	22,751,919	19,786
<u>Finance and Management</u>					
Administration	4,210,467	1,807,721	2,402,746	3,951,305	259,162
Financial Management	4,672,301	2,393,774	2,278,527	4,577,513	94,788
Facilities Management	16,967,691	8,201,405	8,766,286	16,007,650	960,041
Finance Citywide	35,850,292	19,735,588	16,114,704	35,850,292	-
Citywide Technology Billings	15,667,706	2,411	15,665,295	14,994,054	673,652
Fleet Management	-	-	-	-	-
Total	77,368,457	32,140,899	45,227,558	75,380,814	1,987,643
Human Resources	1,399,915	268,132	1,131,783	1,351,214	48,701
Health	20,143,332	20,143,332	-	20,143,332	-
Recreation and Parks	33,884,074	33,884,074	-	33,884,074	-
<u>Public Service</u>					
Administration	3,113,670	622,943	2,490,727	2,880,688	232,982
Refuse Collection	28,145,540	10,257,967	17,887,573	27,523,305	622,235
Mobility	3,094,289	759,707	2,334,582	3,087,230	7,059
Total	34,353,499	11,640,617	22,712,882	33,491,223	862,276
Grand Total:	\$ 773,665,000	\$ 282,142,061	\$ 491,522,940	\$ 767,722,341	\$ 5,942,659

**TABLE 2
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2013**

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 220,069	\$ -	\$ 4,298	\$ -	\$ -	\$ -	\$ -	\$ -	224,367
<u>City Auditor</u>									
City Auditor	1,519	-	3,545	-	-	-	-	-	5,064
Income Tax	321,826	-	4,034	-	-	-	-	-	325,860
Total	323,345	-	7,579	-	-	-	-	-	330,924
City Treasurer	1,689	-	633	-	-	-	-	-	2,322
<u>City Attorney</u>									
City Attorney	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Municipal Court Judges	17,421	-	-	-	-	-	-	-	17,421
Municipal Court Clerk	89,585	-	17,124	-	-	-	-	-	106,709
Civil Service	9,386	-	904	-	-	-	-	-	10,290
<u>Public Safety</u>									
Administration	68,038	-	200,721	-	-	-	-	-	268,759
Support Services	150,691	-	(170,270)	-	-	-	-	-	(19,579)
Police	(3,993,225)	(189,720)	116,933	-	(52,799)	-	-	6,525,160	2,406,349
Fire	(1,063,267)	(453,772)	(244,717)	-	(115,664)	-	-	1,545,988	(331,433)
Total	(4,837,763)	(643,492)	(97,334)	-	(168,463)	-	-	8,071,148	2,324,097
<u>Mayor's Office</u>									
Mayor	22,495	-	-	-	-	-	-	-	22,495
Community Relations	634	-	(10,862)	-	-	-	-	-	(10,228)
Equal Business Opportunity	(4,143)	-	-	-	-	-	-	-	(4,143)
Total	18,986	-	(10,862)	-	-	-	-	-	8,125
<u>Development</u>									
Administration	28,376	775	7,149	-	-	-	-	-	36,300
Econ. Development	(37,304)	-	1,587	-	-	-	-	-	(35,717)
Code Enforcement	13,832	-	(9,194)	-	-	-	-	-	4,638
Planning	-	-	-	-	-	-	-	-	-
Housing	11,299	-	3,265	-	-	-	-	-	14,564
Total	16,204	775	2,807	-	-	-	-	-	19,786
<u>Finance and Management</u>									
Administration	136,753	4,850	117,559	-	-	-	-	-	259,162
Financial Management	36,255	6,405	52,128	-	-	-	-	-	94,788
Facilities Management	457,253	(250,000)	752,788	-	-	-	-	-	960,041
Citywide Technology Billings	-	-	673,652	-	-	-	-	-	673,652
Finance Citywide	-	-	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	-	-	-	-
Total	630,260	(238,745)	1,596,127	-	-	-	-	-	1,987,643
Human Resources	45,108	1,797	1,796	-	-	-	-	-	48,701
Health	-	-	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-	-	-
<u>Public Service</u>									
Administration	233,577	-	(595)	-	-	-	-	-	232,982
Refuse Collection	616,547	4,688	-	-	1,000	-	-	-	622,235
Mobility	(18,562)	12,070	13,551	-	-	-	-	-	7,059
Total	831,562	16,758	12,956	-	1,000	-	-	-	862,276
Grand Total:	\$ (2,634,148)	\$ (862,907)	\$ 1,536,029	\$ -	\$ (167,463)	\$ -	\$ -	\$ 8,071,148	\$ 5,942,659

**TABLE 3
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2013**

CATEGORY	FY 2013 CITY AUDITOR'S REVENUE ESTIMATE	FY 2012 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 548,500,000	\$ 536,478,172	\$ 12,021,828	2.2%
Property Tax	44,768,000	43,798,362	969,638	2.2%
KWH Tax	1,530,000	1,684,756	(154,756)	(9.2%)
Hotel/Motel Tax	1,250,000	4,020,874	(2,770,874)	(68.9%)
Total Taxes and Assessments	596,048,000	585,982,164	10,065,836	1.7%
Local Government Fund	21,477,000	28,164,858	(6,687,858)	(23.7%)
Estate Tax	4,000,000	15,190,957	(11,190,957)	(73.7%)
Liquor Permit Fund	1,150,000	1,196,205	(46,205)	(3.9%)
Cigarette Tax, Other	30,000	49,809	(19,809)	(39.8%)
Casino Revenue	5,545,513	-	5,545,513	N/A
Total Shared Revenues	32,202,513	44,601,829	(12,399,316)	(27.8%)
License and Permit Fees	10,345,000	10,899,104	(554,104)	(5.1%)
Fines and Penalties	21,350,000	21,277,574	72,426	0.3%
Investment Earnings	4,000,000	3,333,197	666,803	20.0%
Charges for Service	58,113,000	59,298,119	(1,185,119)	(2.0%)
All Other Revenue	1,420,000	1,928,359	(508,359)	(26.4%)
Total Other Revenue	95,228,000	96,736,353	(1,508,353)	(1.6%)
Total Revenues	\$ 723,478,513	\$ 727,320,347	\$ (3,841,833)	(0.5%)
Encumbrance Cancellations	1,483,615	3,585,256	(2,101,641)	(58.6%)
Unencumbered Balance	39,903,479	33,792,340	6,111,139	18.1%
Transfer from Economic Stabilization Fund	-	-	-	0.0%
Other Fund Transfers	8,800,000	2,543,130	6,256,870	246.0%
Total Resources	\$ 773,665,607	\$ 767,241,073	\$ 6,424,535	0.8%

**TABLE 4
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2013**

CATEGORY	FY 2013 YEAR-TO-DATE	FY 2012 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 143,292,735	\$ 135,828,320	\$ 7,464,415	5.5%
Property Tax	21,045,484	20,895,675	149,809	0.7%
KWH Tax	474,601	382,424	92,177	24.1%
Hotel/Motel Tax	231,965	774,177	(542,212)	(70.0%)
Total Taxes & Assessments:	165,044,785	157,880,596	7,164,189	4.5%
Local Government Fund	5,135,131	8,455,929	(3,320,798)	(39.3%)
Estate Tax	662,457	3,222,126	(2,559,669)	(79.4%)
Liquor Permit Fund	38,701	43,212	(4,511)	(10.4%)
Cigarette Tax, Other	594	627	(33)	(5.3%)
Casino Revenue	-	-	-	-
Total Shared Revenue	5,836,883	11,721,894	(5,885,011)	(50.2%)
License and Permit Fees	2,871,565	2,671,710	199,855	7.5%
Fines and Penalties	4,103,506	4,594,708	(491,202)	(10.7%)
Investment Earnings	919,634	1,465,976	(546,342)	(37.3%)
Charges for Service	13,798,661	13,222,028	576,633	4.4%
All Other Revenue	289,679	359,064	(69,385)	(19.3%)
Total Other Revenue	21,983,045	22,313,486	(330,441)	(1.5%)
Total Revenues	192,864,713	191,915,976	948,737	0.5%
Encumbrance Cancellation:	471,046	1,170,771	(699,725)	(59.8%)
Unencumbered Balance	39,903,479	33,792,340	6,111,139	18.1%
Fund Transfers	6,055,427	298,347	5,757,080	1929.7%
Total Resources	\$ 239,294,665	\$ 227,177,434	\$ 12,117,231	5.3%

TABLE 5

2013 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
2630-2012	04-Feb-13	2013 General Fund Budget Appropriation	\$ 773,665,000
		Total Operating Appropriation:	<u>\$ 773,665,000</u>
		Total Estimated Available Resources:	773,665,607
		Less Total Operating Appropriation:	(773,665,000)
		Less Total Reserve Deposits to Date:	<u>-</u>
		Projected Unappropriated Operating Balance:	<u><u>\$ 607</u></u>

**TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2013**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2013	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2013 (E-G)
		ORIGINAL (JAN. 2013) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 39,903,479	\$ 733,762,128	\$ 733,762,128	\$ -	\$ 773,665,607	\$ 773,665,000	\$ 767,722,341	\$ 5,942,659	\$ 5,943,266
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	3,829,805	47,662,739	47,802,952	140,213	51,632,757	47,688,332	44,812,140	2,876,192	6,820,617
Health Special Revenue	131,127	26,661,099	27,295,759	634,660	27,426,886	26,662,399	26,985,264	(322,865)	441,622
Rec. and Parks Oper. & Extension	188,521	38,653,045	39,079,430	426,385	39,267,951	38,949,430	38,452,379	497,051	815,572
Golf Operations	(63,336)	4,200,000	4,224,815	24,815	4,161,479	4,198,878	4,205,778	(6,900)	(44,299)
Municipal Court Computer Fund	1,153,849	2,020,800	1,682,400	(338,400)	2,836,249	2,158,906	2,163,219	(4,313)	673,030
Development Services	5,337,010	17,187,743	16,932,783	(254,960)	22,269,793	16,456,582	15,775,332	681,250	6,494,461
Property Mgt/East Broad Street Operation	501,980	1,348,920	1,342,921	(5,999)	1,844,901	1,414,983	1,364,272	50,711	480,629
Private Construction Inspection Fund	560,530	2,355,560	2,379,944	24,384	2,940,474	2,408,716	2,356,212	52,504	584,262
Parking Meter Program Fund	770,265	1,903,844	1,564,746	(339,098)	2,335,011	1,926,286	1,885,901	40,385	449,110
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	3,514,300	3,836,043	321,743	3,836,043	3,900,800	3,836,043	64,757	-
Print and Mail Services	(115,489)	1,525,778	1,552,888	27,110	1,437,399	1,525,814	1,500,180	25,634	(62,781)
Land Acquisition	90,590	741,000	780,450	39,450	871,040	743,025	743,025	-	128,015
Technology Services	227,041	33,429,452	32,319,231	(1,110,221)	32,546,272	33,279,452	32,008,142	1,271,310	538,130
Fleet Management Services	(4,656,313)	35,102,458	34,266,385	(836,073)	29,610,072	34,699,455	32,252,658	2,446,797	(2,642,586)
Construction Inspection Fund	1,027,939	9,428,258	9,328,293	(99,965)	10,356,232	8,658,123	8,539,413	118,710	1,816,819
ENTERPRISE FUNDS									
Water System Enterprise	71,225,116	184,064,816	187,677,650	3,612,834	258,902,766	184,379,040	180,190,993	4,188,047	78,711,773
Sewerage System Enterprise	186,076,576	243,655,625	243,586,267	(69,358)	429,662,843	244,482,453	239,533,507	4,948,946	190,129,336
Storm Sewer System Enterprise	18,380,951	37,459,751	37,318,453	(141,298)	55,699,404	39,187,870	38,698,453	489,417	17,000,951
Electricity Enterprise	9,756,906	87,890,762	87,500,000	(390,762)	97,256,906	87,569,373	85,420,039	2,149,334	11,836,868
GRANT FUNDS									
Community Development Block Grant	2,260,653	6,987,996	7,271,977	283,981	9,532,630	7,632,380	7,401,822	230,558	2,130,808

Notes:
The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.
The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.
The budgeted and projected expenditure figures for the enterprise funds do not include projections for internal transfers from the operating to the reserve fund.
Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.
The Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.

**TABLE 7
PROJECTION BY OBJECT OF VARIANCE - ALL FUNDS
MARCH 31, 2013**

FUND NAME	PERSONNEL	MATERIALS & SUPPLIES	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	(2,634,148)	(862,907)	1,536,029	-	(167,463)	-	-	8,071,148	5,942,659
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	145,470	-	-	-	-	-	-	-	145,470
Municipal Court Judges	52,217	(158,000)	(44,000)	-	-	-	-	-	(149,783)
Total Municipal Court Computer Fund	197,687	(158,000)	(44,000)	-	-	-	-	-	(4,313)
Street Construction, Main. & Repair									
Refuse Collection	486,748	-	-	-	-	-	-	-	486,748
Mobility	95,072	-	(27,703)	-	-	-	-	-	67,369
Planning and Operations	1,664,688	-	569,733	-	-	-	-	-	2,234,421
Design and Construction	9,349	-	935	-	-	-	-	-	10,284
Service Director	83,709	-	(6,339)	-	-	-	-	-	77,370
Total SCMR	2,339,566	-	536,626	-	-	-	-	-	2,876,192
Health Special Revenue									
Department of Health	(102,755)	(40,001)	(180,109)	-	-	-	-	-	(322,865)
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	731,554	(25,599)	(208,904)	-	-	-	-	-	497,051
Golf Operations									
Division of Golf	13,458	(27,000)	8,042	-	(1,400)	-	-	-	(6,900)
Development Services Fund									
Building and Zoning Services	450,464	2,636	110,525	-	26,425	91,200	-	-	681,250
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	50,711	-	-	-	-	-	50,711
Private Construction Inspection Fund									
Design and Construction	52,504	-	-	-	-	-	-	-	52,504
Parking Meter Program Fund									
Mobility	25,285	-	15,100	-	-	-	-	-	40,385
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	61,490	-	3,267	-	-	-	-	-	64,757
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	61,490	-	3,267	-	-	-	-	-	64,757
Print & Mail Services									
Department of Finance	-	11,953	13,681	-	-	-	-	-	25,634
Land Acquisition									
Division of Real Estate	-	-	-	-	-	-	-	-	-
Technology Services									
Division of Information Services	415,203	10,000	(16,813)	-	-	-	62,800	-	471,190
Department of Technology	697,253	20,086	82,781	-	-	-	-	-	800,120
Total Technology Services	1,112,456	30,086	65,968	-	-	-	62,800	-	1,271,310
Fleet Management Services									
Division of Fleet Management	284,671	1,893,492	201,143	-	-	-	-	-	2,379,306
Finance and Management Director	67,491	-	-	-	-	-	-	-	67,491
Total Fleet	352,162	1,893,492	201,143	-	-	-	-	-	2,446,797
Construction Inspection Fund									
Design and Construction	176,387	-	(101,211)	-	-	-	-	-	75,176
Service Director	43,534	-	-	-	-	-	-	-	43,534
Total Construction Inspection	219,921	-	(101,211)	-	-	-	-	-	118,710
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	2,332,552	1,064,188	409,944	77,689	24,971	-	17,294	-	3,926,638
Sewerage System Enterprise									
Division of Sewers and Drains	1,815,527	866	(1,018,935)	293,603	194,250	(399,379)	2,998,240	765,692	4,649,864
Storm System Enterprise									
Division of Sewers and Drains	131,917	1,972	287,376	-	-	-	61	-	421,326
Electricity Enterprise									
Division of Electricity	1,169,358	702,900	136,966	-	109,820	10,080	(6,055)	-	2,123,069
Various Enterprise Funds									
Public Utilities Director's Office	623,384	5,396	1,068	-	-	25,000	-	-	654,848
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	76,636	-	-	-	-	-	-	-	76,636
Division of Economic Development	34,825	-	600	-	-	-	-	-	35,425
Division of Code Enforcement	79,743	-	-	-	-	-	-	-	79,743
Division of Housing	8,615	(10,000)	24,791	-	-	-	-	-	23,406
Department of Finance and Management	6,498	-	2,794	-	6,056	-	-	-	15,348
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
Total CDBG	206,317	(10,000)	28,185	-	6,056	-	-	-	230,558

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2013 Wages
City Auditor -Auditor	Student Interns	2	Part-time	10,800
City Auditor -Income Tax	Auditor I	4	Full-Time	84,672
	Programmer	2	Full-Time	65,117
	Office Clerk	1	Full-Time	13,827
City Council	Legislative Analyst	1	Full-Time	32,121
	Sr. Legislative Analyst	2	Full-Time	97,130
City Treasurer	Management Analyst II	1	Full-Time	9,130
City Attorney	Legal Secretary	1	Full-Time	20,400
	Executive Assistant to City Attorney	0.75	Full-Time	43,391
	Legal Administrative Assistant	1	Full-Time	20,400
	Law Clerk	1	Part-Time	10,584
	Legal Intern	3	Part-Time	24,192
	Legal Intake Counselor	3	Part-Time	29,484
Municipal Court Clerk	Finance Manager	1	Full-Time	24,104
	Deputy Clerk	10	Full-Time	149,900
Municipal Court Judges	Probation Officers	7	Full-Time	89,697
	Asst. Court Admin.	1	Full-Time	31,881
	Probation Receptionist	1	Full-Time	4,957
	Support Relief Officer	1	Full-Time	5,745
	Assignment Clerk	2	Full-Time	7,974
Office of the Mayor	Executive Asst I	1	Full-Time	35,122
	Executive Asst II	2	Full-Time	113,344
	Executive Secretary I	1	Full-Time	21,741
Civil Service Commission	Personel Analyst I	1	Full-Time	34,303
Safety-Director's Office	Technology Coordinator	1	Full-Time	52,022
Safety-Support Services*	Electronic System Technician	1	Full-Time	36,594
Safety-Police**	Public Safety Manager	1	Full-Time	15,494
	Forensic Scientist I	4	Full-Time	90,489
	Office Manager	1	Full-Time	37,879
	Evidence Technician	1	Full-Time	35,013
	Police Communications Technician	10	Full-Time	238,969
	Criminal Intelligence Analyst	3	Full-Time	71,186
	Record Technician	4	Full-Time	63,517
	Office Support Clerk	1	Full-Time	20,672
	Office Assistant II	3	Full-Time	59,784
	Management Analyst II	2	Full-Time	70,968
	Public Relations Spec. II	1	Full-Time	13,288
	Office Assistant I	1	Full-Time	9,389
	Security Specialist	1	Full-Time	7,149
	Crime Analyst Supervisor	1	Full-Time	12,263
	Management Analyst I	1	Full-Time	9,911
	IT/AV Technician	1	Full-Time	14,040
	Fingerprint Technician Trainee	1	Full-Time	8,359
	Property Clerk	1	Full-Time	8,359
	Forensic Scientist III	1	Full-Time	28,459
	Fingerprint Technician Trainee	2	Part-Time	18,739
	Public Safety Analysts	3	Part-Time	35,550
	Police Officers	40	Full-Time	947,232
Safety-Fire	EMS Instructor I	1	Full-Time	41,022
	Office Assistant II	1	Full-Time	38,174
	Public Relations Specialist	1	Full-Time	43,845
	EMS Instructor I	1	Part-Time	18,415
	Firefighters	35	Full-Time	778,596
Development - Administration	Office Assistant II	1	Full-time	21,696
Economic Development	Business Development Specialist	1	Full-time	26,477
Facilities Management	HVAC Supervisor	1	Full-time	29,964
	Building Management Supervisor	1	Full-time	34,855

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

	Management Analyst II	1	Full-time	24,720
	HVAC Technician	1	Full-time	26,547
	Administrative Secretary	1	Full-time	20,600
	Security Specialists	2	Full-time	34,129
	Custodial Workers	2	Full-time	35,741
	Locksmith	1	Full-time	5,882
	Security Specialists	2	Part-Time	63,315
	Custodial Workers	4	Part-Time	29,800
Finance Director	Management Analyst II	1	Full-time	24,720
	Management Analyst I	1	Full-time	38,160
	Facilities Project Manager	1	Full-time	51,013
Financial Management	Management Analyst II	1	Full-time	33,708
	Office Assistant I	1	Full-time	21,958
	Management Analyst II	1	Full-time	24,528
	Performance Management Coordinator	1	Full-time	46,720
Public Service Director	311 Service Representative II	1	Full-time	26,648
	311 Service Supervisor	1	Full-time	25,296
	311 Service Representative I	1	Part-time	17,044
Refuse Collection	Refuse Collection Vehicle Operator	4	Full-time	58,414
	Refuse Collection Supervisor	1	Full-time	20,190
	Refuse Collection District Assistant Manager	1	Full-time	11,043
	Office Assistant I	1	Full-time	6,716
	Public Relations Specialist I	1	Full-time	7,858
Mobility	Parking Enforcement Officer	1	Full-time	13,558
	Engineer in Training II	1	Full-time	25,928
	Cashier I	1	Full-time	17,291
	Total Wages			\$4,629,914
	Pension			740,786
	Insurance			1,106,281
	W. Comp			185,197
	Total Cost			\$6,662,178

*Two (2) License Officers are vacant in the Safety-Support Services Division and will be funded with the Public Safety Initiatives Fund.

**Ten (10) additional Police Officer Recruits are vacant in the Safety-Police Division and will be funded with the Public Safety Initiatives Fund.

TABLE 9

General Fund Divisions Personnel Levels
Full - Time Staff

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/13
City Council	38	38	35
City Auditor	26	34	25
Income Tax	78	82	71
City Treasurer	9	12	9
City Attorney	105	135	101
Real Estate	2	6	2
Municipal Court Judges	184	184	171
Municipal Court Clerk	162	172	149
Civil Service	34	34	33
Public Safety - Admin.*	11	12	10
Support Services	52	54	49
Police - Civilian	329	348	303
Police - Uniformed**	1,903	1,963	1,900
Fire - Civilian	37	37	34
Fire - Uniformed	1,552	1,587	1,548
Mayor	18	22	15
Community Relations	8	8	8
Equal Business Opportunity	9	9	9
Development Admin.	28	28	27
Economic Development	4	4	3
Code Enforcement	64	64	64
Planning	15	15	15
Housing	5	5	5
Finance and Management - Dir's Ofc.	25	27	22
Financial Management	27	28	25
Facilities Management	75	77	66
Department of Human Resources	10	11	10
Public Service - Dir's Ofc.	35	35	31
Refuse Collection	187	187	179
Mobility Options	39	39	38
General Fund Total	5,071	5,257	4,957

*Does not include the two (2) License Officers budgeted in the Public Safety Initiatives Fund.

**Includes the 48 members of the 115th/116th classes who are partially funded by the COPS grant and does not include the ten (10) additional Police Officer Recruits budgeted in the Public Safety Initiatives Fund.

TABLE 9

**Other City Funds Personnel Levels
Full - Time Staff**

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/13
Real Estate/Land Acquisition	5	8	5
Information Services/Technology Services Fund	121	121	111
Technology: Administration	34	34	15
Finance/Print/Mail Shop Fund	5	5	5
Human Resources/Employee Benefits	24	24	23
Health Special Revenue Fund	214	214	188
Municipal Court Computer Fund	7	13	4
Recreation and Parks Operation Fund	266	275	247
Golf Operations	26	26	26
Public Service - Dir. Office/SCMR Fund	28	30	28
Refuse Collection/SCMR Fund	40	40	29
Mobility Options/SCMR Fund	13	13	11
Planning and Operations/SCMR Fund	292	302	263
Design and Construction/SCMR Fund	34	39	32
Mobility Options/Parking Meter Fund	4	4	4
Fleet Management	128	128	111
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	56	61	55
Public Service - Dir. Office/Construction Inspection	7	7	6
Design and Construction/Private Construction Inspection	17	17	15
Building and Zoning/Development Services Fund	131	136	122
Public Utilities: Administration	100	100	89
Sewers and Drains (Storm)	16	23	14
Sewers and Drains (Sanitary)	521	521	470
Electricity	92	106	76
Water	540	540	484
Community Development Block Grant			
Development Admin.	9	9	8
Economic Development	8	8	8
Code Enforcement	9	9	6
Housing	12	12	11
Health	4	4	4
Finance & Management	4	4	4
Recreation and Parks	4	4	4
Other Funds Total	<u>2,778</u>	<u>2,844</u>	<u>2,485</u>
All Funds	7,849	8,101	7,442

**TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE**

Intended Purpose	Amount
Reserve for 27th pay period	2,121,800
Legal settlements & miscellaneous	2,805,330
Transfer to economic stabilization fund (rainy day fund)	13,048,788
Economic Development incentive payments	14,056,081
Transfers in from City Council's amendments	4,565,000
	36,596,999

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2013

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to Development for school district revenue sharing	221,707	Economic Development	0227-2013
Transfer to the 27th pay period fund	2,121,800	City Auditor/Finance & Mgmt	2630-2012
Transfer to the rainy day fund	13,048,788	City Auditor/Finance & Mgmt	2630-2013
Transfer to the neighborhood initiative fund	1,936,900	City Auditor/Finance & Mgmt	2630-2015
Transfer to the jobs growth fund	1,843,000	City Auditor/Finance & Mgmt	2630-2016
Transfer to the public safety initiative fund	785,100	City Auditor/Finance & Mgmt	2630-2017
Transfer for Columbus2020! education	500,000	Financial Management	0270-2013
Transfer for the Chamber of Commerce	25,000	Development Administration	0557-2013
	20,482,295		
Total Transferred and Expended	20,482,295		

TABLE 11
SAFETY OVERTIME REPORT
MARCH 31, 2013

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Police Civilian	\$ 2,806,625	\$ 740,065	26.37%	\$ 2,366,883	\$ 3,106,948	\$ (300,323)
Police Uniformed*	9,637,335	1,935,638	20.08%	7,218,821	9,154,459	482,876
Fire Uniformed	6,218,746	1,105,340	17.77%	4,922,595	6,027,935	190,811

*Includes the appropriation budgeted in the transfer line for the Summer Initiative.